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11 **UNITED STATES DISTRICT COURT**  
12 **DISTRICT OF NEVADA**

13 FARR CONSTRUCTION CORPORATION,  
14 d/b/a RESOURCE DEVELOPMENT  
15 COMPANY,

16 Plaintiff,

17 vs.

18 UNITED STATES OF AMERICA,

19 Defendant.

Case No. 3:24-CV-00540-ART-CLB

ORDER GRANTING STIPULATION TO  
EXTEND RESPONSE DEADLINE

(First Request)

20 Defendant, the United States of America, and Plaintiff Farr Construction Corporation, by and  
21 through their undersigned counsel, hereby stipulate to a sixty-day extension of the United States'  
22 deadline to respond to Plaintiff's Complaint from January 13, 2025, to March 14, 2025. In support,  
23 the Parties state the following:

24 1. Plaintiff Farr Construction Corporation d/b/a Resource Development Company filed  
25 its complaint seeking a refund in the \$442,286.83. Plaintiff's refund claim allegedly stems from an  
26 employee retention credit (ERC) for quarterly tax period ending March 31, 2021. ECF No. 1.

27 2. The United States Attorney's Office for the District of Nevada was served with a copy  
of the Complaint and summons on or around November 14, 2024. Accordingly, the United States'  
response to the Complaint is due on or before January 13, 2025. Fed. R. Civ. P. 12(a)(2).

1           3.       The United States needs more time to obtain files from the Internal Revenue Service  
2 and to formulate its position in this matter. Accordingly, the Parties request an extension of sixty days  
3 to, and including, March 14, 2025, for the United States to respond to Plaintiff's Complaint.

4           4.       Rule 6(b) authorizes this Court to grant an extension of time for good cause shown.  
5 *See also* LR IA 6-1. This is the United States' first request for an extension of time to file a response  
6 to the Plaintiff's Complaint.

7           5.       By filing this stipulation, the United States does not waive any defenses listed in Fed.  
8 R. Civ. P. 12.

9           6.       This extension is not interposed for the purposes of delay.

10          7.       No party will be prejudiced because of this request.

11          WHEREFORE, the Parties respectfully request that this Court grant their stipulation  
12 extending the United States' response deadline to March 14, 2025.

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Respectfully submitted,

DATED: January 8, 2025

s/Tijuhna A. Green

TIJUHNA A. GREEN

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*Attorneys for Defendant United States of America*

DATED: January 8, 2025

s/Jeffrey B. Setness

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*Attorneys for Plaintiff Farr Construction Corporation*

**ORDER APPROVING STIPULATION**

Based on the Stipulation filed by the Parties and good cause appearing, it is hereby ordered that the foregoing Stipulation is approved. The United States' deadline to respond to the Plaintiff's Complaint is hereby extended to March 14, 2025.

**IT IS SO ORDERED.**

DATED: January 13, 2025



UNITED STATES MAGISTRATE JUDGE